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THE ANDHRA PRADESH GAZETTE

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PART I EXTRAORDINARY

No.452 AMARAVATI, MONDAY , JULY 24, 2017 **G.387**

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(Commercial Taxes-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16 OF 2017) - e-WAYBILL.

[G.O.Ms.No.309, Revenue (Commercial Taxes-II), 24th July, 2017.]

NOTIFICATION

Whereas, Section 68 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) provides that the Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed;

And, whereas, rule 138 of the Andhra Pradesh Goods and Services Tax Rules, 2017, stipulates that till such time as an 'e-way bill system' is developed and approved by the Council, the Government may, by notification, specify the documents that the person in charge of a conveyance carrying any consignment of goods shall carry while the goods are in movement or in transit storage;

Now, therefore, in exercise of the powers vested under Section 68 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Andhra Pradesh Act No.16 of 2017), read with Rule 138 of the Andhra Pradesh Goods and Services Tax Rules, 2017, the Government of Andhra Pradesh hereby notifies the document known as e-Waybill that is to be issued by the taxable person or any other person.

This notification will come into force with immediate effect and will be in operation till 30-09-2017.

(1) Every registered person or unregistered person or a person liable to be registered under the AP Goods and Services Tax Act - 2017 shall generate e-Waybill in Form GST Waybill_1.

(2) e-Waybill is required for the movement of goods which are not exempted under the Act for all purposes i.e., coming into the State or going out of the State or for the movement within the State, when the value of goods excluding tax exceeds Fifty Thousand Rupees.

(3) However, the issue of an e-Waybill shall not be necessary where a person, who is not a taxpayer, transports his household goods or other articles for his own use from one place to another.

(4) Generation of e-Waybill shall be the responsibility of the person as specified in the Table-1 below:

Table-1

Nature of the transaction (1)	Person to generate Form GST -e Waybill_1 (2)
Interstate	(a) Supplier registered in AP (b) Recipient registered/un-registered in AP/liable to be registered
Intrastate	(a) Supplier registered in AP. (b) If supplier is un- registered and recipient is registered -recipient has to generate (c) If Supplier and recipients are un registered - un registered supplier has to generate

(5) The person shall enter the details of such goods in the Waybill in Form GST eWaybill_1 with vehicle number in triplicate and issue the original and duplicate thereof duly signed by him or his manager or agent to the owner or the other person in charge of the goods vehicle. However, if the vehicle number is not known and the goods are handed over to the Transporter for Transport, the person can mention the same in the e-Waybill form. Further, when goods covered by a single invoice are carried in more than one goods vehicle, a separate 'e-Way bill' has to be generated for each vehicle.

(6) If the transporter carries goods of single way bill without mentioning the vehicle number by the persons mentioned in Table -1 or carries goods of more than one e-Waybill he shall generate **'Transporter Declaration'** Form which is a consolidation of all the way bills carried by him before commencement of transport of goods as per the details of forms GST e-Way bill_1 in duplicate.

(7) No Transporter Declaration Form is required if the Transporter carries goods of a single e-Waybill on which vehicle number is mentioned.

(8) In case of transshipment of goods to some other vehicle because of breakdown of vehicle Transhipment Declaration needs to be generated. Transshipment Declaration shall be generated by the Transporter himself. If the goods are transported by the person (as per Table 1) in this own vehicle the person himself has to generate Transshipment Declaration. As per Para (7) above exemption was given to the Transporter from generation of Transporter Declaration. In case of Transshipment in

such cases the Transporter has to generate Transporter Declaration first and then generate Transshipment Declaration.

(9) The 'Form GST e-Waybill_1' and 'Transporter Declaration' Form shall accompany the goods and shall be tendered by the person-in-charge of the goods vehicle to the officer who checks the vehicle, where the goods vehicle first checked in the State and after getting it verified and attested by the officer, the original should be retained by the officer and the duplicate shall be returned to the person submitting such Form GST e-Waybill_1 or Transporter declaration form and he shall carry duplicate form along with goods vehicle.

(10) The persons specified in Table-1 shall carry documents as per the provisions of AP Goods and Services Taxes Act 2017, in addition to the e- Waybill.

(11) e-Waybills generated only through APCT web portal (www.ewaybill.apct.gov.in)under the authority of the Chief Commissioner shall be valid.

(12) Form GST-eWaybill_1 or Transporter Declaration Form can be cancelled only within 24 hour of generation with valid reasons.

(13) In order to ensure that there are no instances of misuse of the facility of e-Waybill system, the following validity period is fixed based on the distance. Period is to be calculated from the time of generation of the Form GST-eWaybill_1 or Transporter Declaration Form or Transhipment Declaration Form whichever is the latest:

(1) If the distance from the origin of the goods to the destination is less than 100KMs, Validity period is two(2) days from the day and time of generation.

(2) If the distance from the origin of the goods to the destination is between 101 KMs and 500 KMs, Validity period is three (3)days from the day and time of generation.

(3) If the distance from the origin of the goods to the destination is between 501 KMs and 1000 KMs, Validity period is five (5) days from the day and time of generation.

(4) If the distance from the origin of the goods to the destination is between 1001 KMs and 2000 KMs, Validity period is ten(10) days from the day and time of generation.

(5) If the distance from the origin of the goods to the destination is 2001 KMs and above, Validity period is twelve (12) days from the day and time of generation.

(14) This notification is not applicable for the dealers engaged in sale and purchase of (1) Alcoholic liquor for human consumption (2) Petroleum crude (3) High speed diesel oil (HSD) (4) Motor spirit (commonly known as petrol) (5) Natural gas (6) Aviation turbine fuel and registered under AP VAT Act, 2005 and they will continue to follow the procedures under the AP VAT Act, 2005 for generation of e-Waybill.

Form GST e-Waybill_1

I	(a) GST e-Waybill_1 Number: (b) Date and Time of Generation: (c) Vehicle Owner Mobile No:	
II	**Transaction & Vehicle details** (a) Place from (b) Place To (c) (i) Is the Vehicle number Known ? :Yes/No (ii) If Yes, ?Vehicle number: (iii) Is Vehicle number not known and goods are being handed over to the transporter: Yes/No (iv) If Yes, name of the Transporter: (d) Vehicle type (e) Nature of Transaction (purpose) (f) LR Number (g) LR date (h) Within State or Inter state (i) Supplier or Recipient	
III	**Supplier Details**	
IV	**Recipient Details**	
V	**Document details** (a) Document No **(Tax Invoice/Bill of Supply/Delivery Challan)** (b) Document Date (c) Rate of Tax (%) (d) Name or class of goods supplied (Commodity) (e) Units of Measurement (f) Quantity or weight (g) Taxable value (excluding Tax) (in. Rs) (h) IGST (i) CGST (j) SGST (k) Cess	
VI	**Name and Address of owner of the vehicle**	

Declaration
I/We hereby declare that the particulars furnished herein above are true and correct to the best of my knowledge.

Signature of Issuer Supplier/Recipient

Form Transhipment Declaration

Transhipment Details

Transhipment Reference Number	System generated
Date and Time of generation	System generated
Are you a Transporter ?	
Reference Number of Way Bill/Transporter Declaration	To be entered
Date, Time & Place of breakdown/transhipment	To be entered
Name of the Transporter/Supplier/Recepient	Auto populated
Origin Place & State	Auto populated
Destination Place & State	Auto populated
Previous Vehicle No	Auto populated
New Vehicle Type	To be entered
New Vehicle Number	To be entered

GST e-Waybill_1 Details

S No (1)	e-Waybill_1 No (2)
	Auto Populated
	Auto Populated
	Auto Populated
	Auto Populated

Declaration

I/We hereby declare that the particulars furnished herein above are true and correct to the best of my knowledge.

Signature of the Transporter

Form Transporter Declaration

Transport Details

Reference Number	
Generated Date and Time	
Name of the Transporter	
From State	
To State	
Vehicle Type	
Vehicle No	

GST e-Waybill_1 Details

S No (1)	e-Waybill_1 No (2)

Declaration

I/We hereby declare that the particulars furnished herein above are true and correct to the best of my knowledge.

Signature of the Transporter

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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